

## **2001**

### **120% of the Monthly Weighted Average Table**

Beginning in 2002, for current liability purposes, the maximum rate that Defined Benefit plan sponsors may use is 120% of the weighted average of 30-year Treasury securities. This rate is an increase from the 105% maximum under prior law.

However, Defined Benefit plan sponsors may use the 120% figures from 2001 for purposes of determining the required quarterly contributions under Internal Revenue Code section 412(m) for the 2002 plan year.

<b><u>Month/Year</u></b>	<b><u>120% of the Weighted Average</u></b>
Dec-01	6.86
Nov-01	6.89
Oct-01	6.91
Sep-01	6.93
Aug-01	6.95
Jul-01	6.96
Jun-01	6.98
May-01	7.00
Apr-01	7.02
Mar-01	7.05
Feb-01	7.07
Jan-01	7.10